

Examinable Documents September 2025 to June 2026

FINANCIAL REPORTING (FR) & STRATEGIC BUSINESS REPORTING (SBR)

The examinable documents below are applicable to the FR, SBR International (INT) and SBR UK exams as indicated at the start of each table.

Knowledge of new examinable regulations issued by 31 August will be required in examination

sessions being held in the following exam year. Documents may be examinable even if the *effective* date is in the future.

The documents listed as being examinable are the latest that were *issued* by 31 August 2024 and will be examinable in September 2025, December 2025, March 2026 and June 2026 examination sessions.

The study guide offers more detailed guidance on the depth and level at which the examinable documents will be examined. The study guide should be read in conjunction with the examinable documents list.

Title	FR	SBR INT	SBR IRL	
	IFRS® Accounting Standards			
IAS 2	Inventories	✓	✓	✓
IAS 7	Statement of Cash Flows	✓	✓	✓
IAS 8	Basis of Preparation of Financial Statements	✓	✓	✓
IAS 10	Events after the Reporting Period	✓	✓	✓
IAS 12	Income Taxes	✓	✓	✓
IAS 16	Property, Plant and Equipment	✓	✓	✓
IAS 19	Employee Benefits		✓	✓
IAS 20	Accounting for Government Grants and Disclosure of Government Assistance	✓	✓	✓
IAS 21	The Effects of Changes in Foreign Exchange Rates	✓	✓	✓
IAS 23	Borrowing Costs	✓	✓	✓
IAS 24	Related Party Disclosures		✓	✓
IAS 27	Separate Financial Statements	✓	✓	✓
IAS 28	Investments in Associates and Joint Ventures	✓	✓	✓
IAS 32	Financial Instruments: Presentation	✓	✓	✓
IAS 33	Earnings per Share	✓	✓	✓
IAS 34	Interim Financial Reporting		✓	✓
IAS 36	Impairment of Assets	✓	✓	✓
IAS 37	Provisions, Contingent Liabilities and Contingent Assets	✓	✓	✓
IAS 38	Intangible Assets	✓	✓	✓
IAS 40	Investment Property	✓	✓	✓
IAS 41	Agriculture	✓	✓	✓
IFRS 1	First-time Adoption of International Financial Reporting Standards		✓	✓
IFRS 2	Share-based Payment		✓	✓
IFRS 3	Business Combinations	✓	✓	✓
IFRS 5	Non-Current Assets Held for Sale and Discontinued Operations	✓	✓	✓
IFRS 7	Financial Instruments: Disclosures	✓	✓	✓
IFRS 8	Operating Segments		✓	✓
IFRS 9	Financial Instruments	✓	✓	✓
IFRS 10	Consolidated Financial Statements	✓	✓	✓
IFRS 11	Joint Arrangements		✓	✓
IFRS 12	Disclosure of Interests in Other Entities		✓	✓
IFRS 13	Fair Value Measurement	✓	✓	✓
IFRS 15	Revenue from Contracts with Customers	✓	✓	✓
IFRS 16	Leases	✓	✓	✓
IFRS 18	Presentation and Disclosure in Financial Statements <i>Including amendments to other IFRS Accounting Standards as contained within IFRS 18</i>	✓	✓	✓
IFRS 19	Subsidiaries without Public Accountability: Disclosures		✓	✓
IFRS for SMEs	IFRS for Small and Medium-Sized Entities		✓	✓
	IFRS Sustainability Disclosure Standards			
IFRS S1	General Requirements for Disclosure of Sustainability-related Financial Information	✓	✓	✓
IFRS S2	Climate-related Disclosures		✓	✓

Title	FR	SBR INT	SBR IRL
	European Sustainability Reporting Standards		
ESRS 1		*	✓
ESRS 2		*	✓
ESRS E1		*	✓
	Other Statements		
	✓	✓	✓
IFRS Practice Statement		✓	✓
IFRS Practice Statement		✓	✓

* In SBR INT, knowledge about the high-level differences between ESRS and IFRS Sustainability Disclosure Standards is examinable as outlined below:

	IFRS Sustainability Disclosure Standards (ISSB Standards)	European Sustainability Reporting Standards (ESRS)
Enforceability	Voluntary basis unless jurisdiction authorities decide to require application	Mandatory for all companies already subject to a reporting obligation under the NFRD
Effective date	From 2024 (first reports in 2025)	From 2024 (first reports in 2025) for EU large Public Interest Entities and large non-EU companies listed on an EU market. All other EU entities progressively after 2025.
Scope	Suitable for all profit-orientated and public sector entities	As above
Target users	Investors, lenders and creditors	Wider range of users
Coverage	There are two ISSB Standards: IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information; and IFRS S2 Climate-related Disclosures	There are 12 ESRS: Two cross cutting standards ESRS 1 General Requirements and ESRS 2 General Disclosures; and 10 topical standards.
Materiality approach	Financial materiality	Double materiality
Materiality assessment	Disclosure dependant on materiality assessment	Some mandatory disclosure requirements always to be applied and some dependant on materiality assessment
Location of reports	No prescribed approach	Prescribed structure within entities' corporate reports.
Sector-specific disclosures	Included in ISSB Standards	To be developed